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ABSTRACT

This guide presents practical information about planning a school library media center budget in consideration of the goals and objectives of the district, the school, and of the particular programs involved, both for the year under consideration, and for the future. Three chapters are devoted to discussions of initiating a budget, the Iowa budget format, and other components of a school library budget. Four sample replacement cycles and costs charts for selected library media for elementary, junior high/middle schools, senior high schools, and area colleges are provided for basic, initial or phase one collections for cycles from 2 years to 33 and one-third years. Sample maintenance and development budgets for a junior-senior high school with an enrollment of 500, as well as several budget templates, are also presented. A listing of subaccount codes typically used in Iowa library media programs is appended. (MAB)

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Planning the School Library Media Center Budget

STATE OF IOWA
DEPARTMENT OF EDUCATION
1991

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PLANNING THE SCHOOL LIBRARY MEDIA CENTER BUDGET

Revised Edition

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State of Iowa
Department of Education
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1991

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PLANNING THE SCHOOL LIBRARY MEDIA CENTER BUDGET

Introduction

Since 1969 when the first publication in the **Plan for Progress in the Media Center** series was published by the Iowa Department of Public Instruction, the Department has emphasized the need for planning. Planning guides were provided for both the **Plan for Progress in the Media Center, K-6** and **Plan for Progress in the Media Center, 7-12**. The planning guides for these publications included a section on budgets which encouraged budgeting "to maintain collection and to reach goals established." **WEEDING**, published by the Department in 1984 placed particular emphasis on the need for regular replacement to keep collections current and useful.

"School Library Media Budgets: A Suggested Replacement Formula for Materials," first published in 1980, also emphasized the need for planning. This budget document was used in workshops in response to concern for the increasing age of library materials in school library media centers. The 1984 edition of **Planning the School Library Media Center Budget** was essentially a revision of this earlier document.

The "General Accreditation Standards" for Iowa schools, Chapter 12, applicable July 1, 1989, with some opportunity for postponement, address the need for budgeting for the library media program. 12.5(22) *School media center and required staff*, states in part:

> The board shall establish and operate a media services program to support the total curriculum. Each attendance center shall have a media center except that attendance centers sharing a physical facility could have a single media center. The board shall adopt a policy and procedure for selection, replacement [*emphasis added*], gift acceptance, weeding and reconsideration of school media center and text materials. The collection shall foster a nonsexist, multicultural approach for curriculum studies and individual interests. The budget for each media center shall include funds for replacing and updating materials [*emphasis added*].

With the coming of this mandate for budgeting it seemed especially appropriate and practical to update **Planning The School Library Media Center Budget** to reflect the prices and philosophies of the 1990's. The editor wishes to acknowledge the assistance of Susan McCurdy, Consultant, Program Budgeting and Accounting, Bureau of School Administration and Accreditation in preparing the sections of this document related to the **Uniform Financial Accounting** document.

Whatever budgeting system a school district uses; whether the budget is centralized or decentralized, school personnel including the library media staff should be involved in budget planning. The planning needs to include consideration of the goals and objectives of the district, the school, and of the particular programs involved, both for the year under consideration, and for the future.

Budget Initiation

Leadership for budget planning comes from the appropriate administrator who should schedule budget discussions with staff and board, request budget proposals from departments or individual staff members, and set up calendars and "tickler" files to remind people to meet deadlines for budget proposals and program evaluation reports. This may be the superintendent, or with site-based management, the building principal.

School principals, library media specialists and department heads should be consulted about the needs and requirements of their programs. In fact, democratic budgeting provides for participation of all professional staff, custodians, and clerical employees, thus allowing the school budget to reflect the needs of the entire school system. Consulting their staffs will not only assure superintendents of receiving much needed information but also contribute to the morale and status of employees.

Whatever the economic climate, some administrators may not make a practice of providing direct opportunity or encouragement for participation in budget planning. In such cases the district and/or building level library media specialists need to assume some initiative. A carefully prepared budget proposal which includes indications of short and long range planning, addresses curriculum needs, and assumes responsibility for maintenance and needed development of services, should be helpful to any administrator. If the administrator does not request it, the library media specialist should volunteer it.

A budget proposal may not be accepted in its entirety. When district funds are limited this will be especially true. A budget proposal can still provide valuable information and the library media specialist needs to be involved in adapting a budget proposal to meet program needs and district funding.

It is clearly the responsibility of the library media specialist to determine both the probable costs of maintaining the collections and services, and of keeping up with the changing collection, staff, service and space needs, and the implications of failing to meet these maintenance and development needs. These decisions should be reported to the appropriate building or district administrator in a budget proposal.

Such budget proposals should be based on short and long range plans of the district and the building. The goals and outcomes and budget recommendations of **Plan for Progress in the Library Media Center, PK-12** are provided as tools and guides. The **Plan** is to be published by the Department of Education in 1991. **Information Power, Guidelines for School Library Media Programs**, published by the American Library Association and the Association for Educational Communications and Technology in 1988 also can "inform" budget planning.

Budget proposals should also consider evaluation of the existing programs. Such evaluation can be guided by the long range plan, by the **Plan for Progress** document and by **Information Power**.

In 1978, the Department published **Media Center Program Evaluation Document for Iowa Area Education Agencies (MEDIA)**. This document encourages the use of action research to assist in evaluation of AEAMC programs. While this publication addresses evaluation of AEAMCs, many of the techniques proposed would be suitable for districts and schools.

Budget Format

Budget proposals may need to be in the format the school district follows. Since most Iowa schools follow **Uniform Financial Accounting for Iowa LEA's** issued by the Department April 1, 1991, the examples given in **Planning the School Library Media Center Budget** use that system. The system used in the community colleges differs, but the budgeting concepts should be applicable.

Uniform Financial Accounting provides for up to ten dimensions for budgeting and reporting expenditures. The "Minimum Chart of Accounts" for expenditures is:

Fund
Program
Function (not yet operational)
Object
Project/Reporting

Operational Expenditure dimensions are:

Level of Instruction
Operational Unit
Subject Matter
Job Classification
Special Cost Center

The codes used in the sample and the code table in the appendix include Fund, Operational Unit, Program, Project/Reporting and Object in that order.

FUND: The usual fund for library media expenses is the OPERATING FUND indicated by the two digits: 11. The PPEL (Physical Plant and Equipment Levy) Fund replaces the former Schoolhouse Levy[1] and the Site Levy. The voters can vote a levy of 67 mill. A board can vote a levy of 33 mills. A school district thus could have as much as a 100 mills levy, which could be used more broadly than the old levies. Initial or first collections of library media may be eligible for purchase with these funds. This should be helpful to school districts just starting elementary libraries.

OPERATIONAL UNIT: The school building involved is indicated by three digits, generally the last three digits in the discrete number assigned by the Department to the district or school and shown in the **Iowa Education Directory**. The district, or district wide programs, will be 000 or another three digit code beginning with 0. Senior high schools generally fall between 100-169. Combination junior-senior highs are numbered from 170-199. Junior highs or middle schools usually are numbered in the 200s, pre-schools in the 300s and elementary schools in the 400-600s. The reorganization of many schools, and the retention of their identifcation code numbers has resulted in less uniformity in code assignments. Nonpublic schools are assigned four digit codes in this space.

PROGRAM: The three number program code refers to the particular curriculum area or support service. For example, Library Services are 740-749, Audiovisual Services, 750-759, Educational TV and Radio, 760-769, and Computer-Related Instruction, 770-779.

The explanation or definitions from the **Uniform Financial Accounting System** revised in 1991 which most nearly relate to library media program codes are:

740 Library Services and other Educational Media: Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in the use of library books and materials, whether maintained separately or as a part of an instructional materials center.

750 Audiovisual Services: Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as a part of an instructional materials center. Included are activities in the audiovisual center, TV studio, related work-study areas and the services provided by audiovisual personnel.

[1] A Schoolhouse levy already adopted continues until expiration so a district would not be eligible for 67 mill PPEL levy if the schoolhouse levy is still in place.

760 Educational Television: Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by way of closed-circuit or broadcast television. Educational radio services would also be included in this section.

770 Computer Related Instruction Services: Activities concerned with planning, programming, writing, and presenting educational projects which have been especially programmed for a computer to be used as the principal medium of instruction.

PROJECT/REPORTING: This three digit code is for projects involving several programs. The federally funded Federal, State and Local School Improvement Program (formerly the Educational Consolidation Improvement Act or Elementary and Secondary Education Act) would be an example. The project code is used only when such a project is involved. Local projects can also be assigned numbers. Some school districts use 000 when no project code is involved. Others leave that space blank.

OBJECT: This code, again three digits, relates to the service or commodity purchased. Examples are 430 Library Books (Supplies and Materials) and 574 Initial Support Services/Administrative Computers (Capital Outlay).

400-499 Supplies and Materials: Amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Reference is made to the Appendix for the criteria for distinguishing between a supply and an equipment item.

410 General Supplies: Expenditures for **all** supplies for the operation of the LEA including freight and cartage.

420 Textbooks: Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as textbooks which are purchased to be resold or rented.

430 Library Books: Expenditures for library books available for general use, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. [NOTE: The federal coding system no longer appears to allow books to be a capital cost. Instead they are coded as supplies in the federal listing.]

440 Periodicals: Expenditures for periodicals and newspapers available for general use.

450 Audiovisual Aids: Expenditures for filmstrips, slides, videotapes, recordings, etc.

500-599 Capital Outlay (Property)

540 Equipment: Expenditures for the initial, additional, and replacement items of equipment other than vehicles, such as furniture, fixtures and machinery. Machinery is equipment usually composed of a complex combination of parts. Furniture and fixtures are equipment used for sitting, as a support for writing and work activities, and as storage space for material items. See the Appendix for the criteria to differentiate supply and equipment items.

570 Computers/Computer Network Equipment: Expenditures for the initial, additional, and replacement items of computer equipment used in Instructional and Support Services.

A library media budget proposal may include more than one program code. This is true because a library media program should include all of the school's audiovisual services, at least part of the computer services, and may include the educational TV and radio if one exists. In the example in this document, the "Anytown Junior-Senior High School" includes all audiovisual services, many of the computer services and a Distance Learning Program as part of its library media program. This means that at least four program codes could be used. In a few years the Department plans to have everything related to the library media program under one program code, but for the present multiple codes must still be used.

Since "Anytown Junior-Senior High School" is assumed to have a good basic library media collection, no monies from the PPEL Fund are used for the library media programs. Only 11, the "Operating Fund" is used in the sample budget proposal.

A budget proposal for "Anytown Junior-Senior High School" might include the following categories related to the library media program:

Fund - Unit - Prog - Oper Proj	Obj	
11 - 172 - 740 - 000 -	431	General Library Books
	432	Reference Books
	434	Professional Books
	435	Library Supplies
	441	Newspapers
	442	Magazines
11 - 172 - 740 - 307[1] -	431	General Library Books
	431.5[2]	Major Acquisition Books
11 - 172 - 750 - 000 -	452	Records & CDs
	454	Videotapes
	456	Repair Parts
	457[2]	Other Audiovisual Material
	459[2]	Other Audiovisual Supplies
	545	AV Equipment - Additional
	546	AV Equipment - Replacement
11 - 172 - 750 - 307 -[1]	545	AV Equipment - Additional
11 - 172 - 750 - 705 -[1]	545	AV Equipment - Additional
11 - 172 - 740 - 705 -[1]	431	General Library Books
11 - 172 - 760 - 000 -	544[2]	Equipment - Initial. For receiving Distance Learning Programs
	458	Computer Software
11 - 172 - 777[3] - 000 -	458.2[2]	Computer Assisted Reference Material
11 - 172 - 777 - 000 -	458.5[2]	Software for Library Mgt. Program
	579[2]	Computer Assisted Library Mgt. Equipment - Initial

[1] Locally assigned project code.
[2] Locally assigned object code.
[3] Locally assigned program code number.

A school or district uses only the codes needed. Remember that there are unused numbers to which the district may assign headings. A table showing the program and object codes most frequently used and giving all assigned and extra numbers for these object codes appears in the appendix.

Budget Components

Library media budget proposals should include proposed expenditures for purchase of student materials, professional materials, supplies and equipment, computers, peripherals, and software appropriate for a specific library media center and for rental and lease of materials and equipment. It should include both maintenance and development components. Maintenance should include planned replacement of materials and equipment and replacement of lost, destroyed or stolen items. Maintenance and replacement are mandated in the School Standards cited earlier.

Development might include growth toward reaching quantitative goals such as those in Iowa's **Plan for Progress in the Library Learning Resource Center in Area Schools** or Iowa's **Plan for Progress in the Library Media Center, PK-12** or the national guidelines published in **Information Power**. Development might also include working toward serving a particular curriculum area better, buying to support a new course or text, or developing a broad area such as materials with a multi-cultural, nonsexist approach. Technology goals for the library media center also need to be considered, for example expansion of a computer circulation system to include a computer catalog or provision for online or CD-ROM data base searching.

The maintenance components should propose a realistic maintenance schedule. For example, a seven to ten year cycle for replacement of projectors and a five year cycle for encyclopedias have frequently been used in school library media programs. Generally, however, serious consideration has not been given to a maintenance cycle for materials beyond encyclopedias nor have reliable schedules been adopted to reflect the decline in use of some technologies and the expansion in use of VCRs, television monitors, computers, laser discs[1], and other recent technology.

Since changes in technology make it difficult to project and since most available equipment life cycles are dated, a schedule is not offered. The "Depreciation Schedule for Chapter 1 Equipment" (Chapter I, Bureau of Federal School Improvement, Iowa Department of Education, rev. 1990) uses the following depreciation schedule:

1. Overheads, opaque, filmstrips, projector, etc. -- 5 years
   (student use) -- 3 years
2. Tape recorders, record players, listening stations, etc.
   Over $100 -- 5 years
   Under $100 -- 3 years
3. Carts, all types -- 5 years
4. Computers -- 5 years

While a depreciation schedule is not directly comparable to a replacement cycle, it can provide some guidance.

[1] Laser discs is a category consisting of - at the moment - audio compact discs (CDs), compact discs read-only-memory (CD-ROMs) and video discs.

It is recommended that school districts establish their own cycles. These are among the somewhat dated sources available for replacement cycles:

> "Amortization and Computerization of the Equipment Budget for Better Administration," by Alan D. Evans and David C. Barrett, **Educational Technology**, pp 31-32, April 1986."
>
> "Feedback (and Lack Thereof), **EPIEgram Equipment**, pp 1-3, December 1984."

Planning The School Library Media Center Budget illustrates a sample replacement formula for proposing funding for materials collection maintenance. Such a formula does not promote automatic discard of materials any more than equipment formulas have promoted such discard. It does, however, suggest that replacement of approximately a given percent of a collection each year would result in more attractive, up-to-date and useful collections. Local adaptations for formats and subject areas may be needed. School districts should develop their own equipment maintenance schedules considering both repair and rate of obsolescence.

The charts shown here demonstrate two, three, five, ten, fifteen, twenty and 33 1/3 year replacement cycles for the minimum materials collection sizes in the **Plan for Progress in the Library Media Center, PK-12**. (See Charts 1, 2, 3, 4, page 8-11). Average costs as published in standard library references are used. They are based on publishers' suggested retail prices. The figures and cycles used may not suit a particular situation. For example, these charts include unbound paperbacks. If prebound paperbacks, rather than regular ones are used, the cost per book would be higher and the cycle for that format could be longer. Discounts and style of binding may also change the prices for individual schools or systems.

A given school's budget may be too small to provide a 10 year cycle, but districts should strive toward shorter cycles or face the presence of aging, and increasingly less serviceable collections. The formula illustrated should offer a planning tool applicable in many situations. Since only sample categories are used, nearly all actual budget proposals would need to consider other categories. It should also be noted that this document does not address such vital concerns as staff and facilities, library media and information services skills and a myriad of other concerns for which a library media specialist needs to plan.

The sample budget beginning on page 12 is an illustration of the technique, not necessarily a practical budget for a given school.

Sample Replacement Cycles

Possible replacement cycles and sample costs for selected library media for elementary, junior high/middle schools, senior high schools and area colleges are given for basic, initial or phase one collections for cycles from two years to thirty-three and a third years. Replacement cycles will need to reflect the school's program and budget, the format of the materials, and other pertinent concerns. The sample prices are based on information from **Bowker's Library and Book Trade Annual**, 1990-91, **Publishers Weekly**, March 8, 1991 and the March 1991 **School Library Journal**. These are retail trade prices representing neither discounts nor library binding. Schools are encouraged to use their own average expenditures which will provide a much more accurate basis for estimates. The collection sizes are drawn from a draft of **Plan for Progress in the Library Media Center, PK-12, 1991** and from **Plan for Progress in the Library/Learning Resource Center . . . Area School, 1987**. Categories for which no quantitative recommendation is made are not included. Five year cycles are recommended for encyclopedias. The recommendation for most other print and nonprint reference sources would be preferably each new edition or every other edition.

Chart 1
Elementary Schools
Annual Replacement Levels

Item	Initial Goal	Average Price	2 Year	3 Year	5 Year	10 Year	15 Year	20 Year	3%
Book-Total	8000		4000	2667	1600	800	533	400	240
Hardback		14.14							
Paperback, Mass Market		3.63							
Paperback, Trade		6.75							
Periodicals									
Magazines	25	16.39	25	25	25	25	25	25	25
Newspaper	3		3	3	3	3	3	3	3
Weekly		30.00							
Daily		198.00							
Microfilm per ft.		.24							
Video Recordings	750		375	250	150	75	50	38	23
Cassette, Commercial		50-400.00							
Cassette, AEA		5-10.00							
Filmstrip Set		74.45							
(2.6 average in set)									
Audio Recordings	750		375	250	150	75	50	38	23
Cassettes		10.12							
CDs									
Other									
Computer Programs	200		100	67	40	20	13	10	6
Commercial		50-60.00							
AEA		5-10.00							

Sample Replacement Cycles

Chart 2
Junior High/Middle School
Annual Replacement Levels

Item	Initial Cost	Average Price	2 Year	3 Year	5 Year	10 Year	15 Year	20 Year	3%
Book-Total	10000		5000	3334	2000	1000	667	500	300
Hardback, 7-up		14.17							
Hardback, General		39.90							
Paperback, Mass Market		3.63							
Paperback, Trade		6.75							
Periodicals									
Magazines	50	28.29	50	50	50	50	50	50	50
Newspaper	3		3	3	3	3	3	3	3
Weekly		30.00							
Daily		198.00							
Microfilm per ft.		.24							
Video Recordings									
Cassette Commercial	1000	50-400.00	500	334	200	100	67	50	30
Cassette, AEA		5-10.00							
Filmstrip Set		74.45							
(2.6 average in set)									
Audio Recordings	750	10.12	375	250	150	75	50	38	23
Cassettes									
CDs									
Other									
Computer Programs	200		100	67	40	20	13	10	6
Commercial		50-60.00							
AEA		5-10.00							

Sample Replacement Cycles

Chart 3
Senior High Schools
Annual Replacement Levels

Item	Initial Goal	Average Price	2 Year	3 Year	5 Year	10 Year	15 Year	20 Year	3%
Book-Total	12000		6000	4000	2400	1200	800	600	360
Hardback, General		39.90							
Paperback, Mass Market		4.47							
Paperback, Trade		16.62							
Periodicals									
Magazines	75	28.29	75	75	75	75	75	75	75
Newspaper	4		4	4	4	4	4	4	4
Weekly		30.00							
Daily		198.00							
Microform film per ft.	150 titles	.24							
Filmstrip Set		74.45							
(2.6 average in set)									
Video Recordings	1000		5000	334	200	100	67	50	30
Cassette, Commercial		50-400.00							
Cassette, AEA		5-10.00							
Audio Recordings	750	10.12	375	250	150	75	50	38	23
Cassettes									
CDs									
Other									
Computer Programs	250		125	83	50	25	17	13	8
Commercial		50-60.00							
AEA		5-10.00							

Sample Replacement Cycles

Chart 4
Area School
Annual Replacement Levels

Item	Initial Goal	Average Price	2 Year	3 Year	5 Year	10 Year	15 Year	20 Year	3%
Book-Total (Minus Juv.)	20,000		10,000	6,667	4,000	2,000	1334	1,000	600
Hardback		44.50							
Paperback, Mass Market		4.57							
Paperback, Trade		17.41							
Periodicals	200	125.87	200	200	200	200	200	200	200
Video Tape/16mm	100	50-400.00	50	33	20	10	7	5	3
Other AV/Computer	350	50-300.00	175	117	70	35	23	18	11
Other Materials	350		175	117	70	35	23	18	11

SAMPLE BUDGET

A budget proposal should be related to long and short range planning, maintenance and development. It might include or refer to the library media center's long and short range plans following the **Plan for Progress** and **Information Power** mentioned earlier. If it must be adjusted, the library media specialist needs to be involved.

The sample budget proposal suggested here is for "Anytown Junior-Senior High School". It assumes a student enrollment of 500. It would be supported by a five year plan and an annual report. **It is not meant to be the budget for an actual school.**

1992-1993 LIBRARY MEDIA BUDGET PROPOSAL
ANYTOWN JUNIOR-SENIOR HIGH SCHOOL
September 15, 1991

Maintenance Budget

To maintain the present materials collections on a 15 year cycle.
To maintain the professional materials collection on a 10 year cycle.
To maintain reference sets on a 5 year cycle.
To maintain paperbacks on a two year cycle.
To maintain computer programs on a 4 year cycle.
To maintain continuations and periodical holdings.
To maintain equipment holdings according to plan on file.

Code	Item	Size	Cycle	Level	No.	Individual Cost	TOTAL
11-172-740-000-431	Library Books						
	Hardbacks	9000	15 yr	JH	300	$14.17	$4,251.00
				SH	300	$39.90	$11,970.00
	Paperbacks	3000	2 yr		1500	$8.09	$12,135.00
	Lost Books	.005%	1 yr		60	$39.90	$2,394.00
11-172-740-000-432	Reference Materials						
	Encyclopedias on paper	5 sets	5 yr		1 set	$1,000.00	$1,000.00
	Continuations						$727.00
11-172-770-000-458.2*	Computer Asstd Reference		1 yr		1 subs	$2,000.00	$2,000.00
11-172-740-000-434	Professional Books	200	10 yr		20	$39.90	$798.00
11-172-740-000-435*	Supplies	for 500 students	1 yr		500	$3.00	$1,500.00
11-172-740-000-441	Newspapers						
	Daily	2	1 yr		2	$198.00	$396.00
	Weekly	2	1 yr		2	$50.00	$100.00
11-172-740-000-442	Magazines	75	1 yr		75	$28.24	$2,118.00
11-172-740-000-444*	Professional Magazines	15	1 yr		15	$28.24	$423.60
11-172-750-000-452	Records & CDs	1000	10 yr		100	$10.00	$1,000.00
11-172-750-000-454	Videotapes; discs, Commercial	500	10 yr		50	$50.00	$2,500.00
11-172-750-000-456	Equipment Repair & Maint.				35	$50.00	$1,750.00
11-172-770-000-458*	Microcomputer Programs	100	4 yr		25		
	Commercial	25	4 yr		6	$50.00	$300.00
	Thru AEAMC	75	4 yr		19	$5.00	$95.00
11-172-750-000-546	Equipment - Replacement						
	VCR & 25" monitor				1	$2,500.00	$2,500.00
	Overhead Projector				1	$350.00	$350.00
	Cassette Recorders				5	$50.00	$250.00
	Slide Projector				1	$450.00	$450.00
Total, Maintenance							$49,007.60

*Locally assigned numbers

Development Budget

To meet five year collection goals to establish or expand video tape, slide, and microcomputer software collections.
To improve multi-cultural, nonsexist holdings.
To support new social studies curriculum in International Relations.
To add CD-ROM and other Nonprint Reference Material.

Code	Item	No.	Individual Cost	TOTAL
11-172-740-000-442	**Magazines**			
	International Relations	5	$28.29	$141.45
	MCNS	5	$28.19	$141.45
11-172-750-000-452.5*	CD ROM and other Nonprint Reference	5	$170.00	$850.00
11-172-750-000-454	**Videotapes - expand to 1000 in 5 years**			
	Recorded by AEAMC	100	$10.00	$1,000.00
11-172-750-000-455	**Slides**			
	Commercial or AEAMC - sets	10	$50.00	$500.00
11-172-770-000-458	**Microcomputer Programs expand to 350 in 5 years**			
	Library Management Program	1	$1,500.00	$1,500.00
	Commercial Clssrm. Programs (75)	15	$50.00	$750.00
	Programs thru AEAMC (275)	55	$5.00	$275.00
11-172-750-000-544	**Equipment - Initial**			
	Color LCD Unit	2	$1,200.00	$2,400.00
	Video Disc Player	1	$700.00	$700.00
	CD ROM Player	1	$500.00	$500.00
11-172-750-000-575	**Additional Equipment**			
	Microcomputer and Peripherals	1	$2,200.00	$2,200.00
11-172-740-705-431	**Library Books**			
	MC/NS Books and International Relations Books			
	Hardback	50	$39.90	$1,995.00
	Paperback (Additional)	35	$8.09	$283.15
11-172-750-307-545*	**Equipment - Additional**			
	1/2" Video Cassette Recorders & 25" Monitor	1	$2,500.00	$2,500.00
11-172-770-307-575*	**Microcomputer and Components**	2	$2,200.00	$4,400.00
Total - Development Budget				$20,136.05
Total - Maintenance and Development Budgets				$69,143.65

*Locally assigned numbers

Summary of Budget

Local Funds		
Maintenance	$49,007.60	100.49 per student
Development	10,957.90	19.87 per student
Total Local Funds	60,178.50	120.36 per student
Other		
Federal Funds	2,278.15	4.56 per student
PTA Fund Raiser	6,900.00	13.80 per student
Total Other	9,178.15	18.36 per student
Total	69,143.65	138.71 per student

Budget Template

Budget proposals need to be made in the format used by the school and school district. The Sample Budget (pp. 12 & 13) included the goals which guided the budget development. It is recommended that budget development be based on local goals.

Most schools or school districts will include staff in their program budgets. Since staff salaries are not usually within the purview of school library media staff they were not included in the Sample Budget. However, the object codes are given on page 20 as Object Code Numbers 100-290.

The order used for a code entry is explained on page 5 and the different codes are in the Appendix beginning on page 19.

11-172-740-000-431	The first number is the Fund Code, usually 11 for the Operating Fund.
11-172-740-000-434	The second number is the school's identification number.
11-172-740-000-434	The third set of numbers relate to the program. These are generally Library and Other Educational Media Services, 740-749, Audiovisual Services, 750-759, Educational TV & Radio, 760-769, and Computer Related Instruction, 770-779.
11-172-740-000-431	The fourth set of numbers is the project code. For regular local budget funds this code is represented by 000 or omitted. The most likely project codes for the library media program would be for the Federal Funds the Department administers which impact library media centers, frequently coded as 705. Privately acquired gifts and grant projects are given a number between 300-499.
11-172-740-000-431	The final code in the series is the object code and indicates what specific item or service will be provided.

In using the template the column labeled "Item" would generally be the title of the specific object code. Locally assigned object codes should use free numbers or a decimal division of used numbers. The size column would indicate the size of the collection for which the budget is prepared. This column would be left blank where not related. The cycle column would be used only for categories in the collection where a uniform replacement cycle has been established. The level column would be used only when more than one level is served by the library media center for whom the budget is prepared, and then, only if there is a significant difference in cost for given categories.

The number column is the result of dividing the size column by the cycle column. The individual cost column would contain the locally determined individual item cost of the category. This figure would probably be based on past expenditures or bids. It is important to remember that the figures used in the sample are based on publishers' recommended retail prices. They address neither discounts nor library binding for books. The local figure should consider both. The number column is multiplied by the individual cost column to produce the total cost for that category.

It is recommended that the budget be divided into a Maintenance Budget, essentially addressing maintaining the current status, and a Development Budget which would initiate, add, expand to address new curriculum directions, new course guides, new texts, etc.

BUDGET TEMPLATE

A budget proposal should be related to long and short range planning, maintenance and development. It might include or refer to the library media center's long and short range plans following the **Plan for Progress** and **Information Power** mentioned earlier. If it must be adjusted, the library media specialist needs to be involved.

The budget template suggested here may be useful to guide completion of a local budget. A local school or district would probably drop some codes and add subcodes, currently unassigned codes or other detail.

_____ **LIBRARY MEDIA BUDGET PROPOSAL**
(year)

_____
(name of school)

_____
(date)

Maintenance Budget Goals

Code	Item	Size	Cycle	Level	No.	Individual Cost	TOTAL
Total, Maintenance							

BUDGET TEMPLATE, continued

Development Budget Goals

Code	Item	No.	Individual Cost	TOTAL

APPENDIX
Subaccount Codes from
Uniform Financial Accounting for Iowa LEAs
Typically Used in Library Media Programs
as revised April, 1991

Fund Codes

11-39	General Fund Group
11	Operating Fund
40-49	School House Fund Groups
42	Capital Projects Fund (basically for new construction)
48	PPEL Fund (basically sites, new construction, remodeling and single units of equipment costing more than $5000)

Operational Unit Codes

000-099	Organization-Wide Facility
100-169	Senior High School Facility
170-199	Junior/Senior High School Facility
200-299	Jr High School/Middle School Facility
300-399	Pre-School Facility
400-699	Elementary School Facility
700-749	Special Education Facility
750-769	Career Education Facility
770-799	Community Education Facility
800-899	Non-Public Schools
900-999	Adult/Continuing Education

Program Codes

710-799	Support Services - Media and Instruction
740-749	Library and other Educational Media Services
741	Library Learning Resource
742	
743	
744	
745	
746	
747	
748	
749	
750-759	Audiovisual Services
751	Maintenance
752	
753	
754	
755	
756	
757	
758	
759	
760-769	Educational TV & Radio
761	
762	Planning
763	Programming
764	Writing
765	Production
766	Distribution
767	
768	
769	
770	Computer Related Instruction
771	
772	Drill & Practice
773	Computer Assisted Instruction
774	Computer Managed Instruction
775	
776	Programming
777	
778	
779	

Project Codes

Most Project Codes are optional codes. School districts may, and frequently do, use project codes when otherwise unrelated expenditures need to be associated or linked. Examples might be federal funds or special grants. Most sections of the expenditure plan will not have a project code. This may be indicated by not using the set of three digits at all or by using 000.

No structure for assignment of subcodes within the Project Code ranges is provided by the Department. The number 705 is used in the examples in this document to indicate school library resources, instructional materials and equipment purchased through Federal, State and Local Partnership for Educational Improvement, Chapter 2 because that is the code for income from that source.

300-499	Locally defined projects
700-799	Used for federal programs administered through DE
705	School Library Resources, Textbooks and Instructional materials (Includes equipment)
800-899	Used for federal funds administered directly

Object Codes

100-199	Personnel Services - Salaries
120-129	Professional-Educational
125	Librarian
126	Media Specialist
140-149	Office/Clerical
141	Secretary
142	Typist
143	Clerk
170-179	Regular Instructional Support Staff
171	Educational/Library Aide
180-189	Student Help
181	Regular
182	Work-Study
183	Internship
200-299	Employee Benefits
210	Public Employee Retirement (IPERS)
220	Local Retirement
230	Social Security (FICA)
240	Worker's Compensation
250	Unemployment Compensation
260	Health Benefits
270	Group Insurance
280	Disability Insurance
290	Other Employee Benefits
400-499	Supplies and Materials
410-419	General Supplies
411	Office Supplies
412	Instructional Supplies
413	Resale Supplies
414-419	Unassigned
420-429	Textbooks
421	Regular Textbooks
422	Consumable Workbooks
423	Textbook Binding & Repair
424	Textbooks for Resale
425-427	Unassigned
428	Instructional Software
429	Unassigned
430-439	Library Books
431	General Library Books
432	Reference Books
433	Library Book Binding and Repair
434	Professional Books
435-439	Unassigned
440-449	Periodicals
441	Newspapers
442	Magazines
443	Directories
444-449	Unassigned
450-459	Audiovisual Aids
451	Films and Filmstrips
452	Records & CDs
453	Audio Tape
454	Videotapes
455	Slides
456	Repair Parts
457	Unassigned
458	Computer Software
459	Unassigned
500-599	Capital Outlay
540-549	Equipment/Machinery/Furniture
541	Initial Furniture
542	Additional Furniture
543	Replacement Furniture
544	Initial Machinery/Equipment
545	Additional Machinery/Equipment
546	Replacement Machinery/ Equipment
560-569	Unassigned
570-579	Computer/Computer Network Equipment
571	Initial Instructional Computers
572	Additional Instructional Computers
573	Replacement Instructional Computers
574	Initial Support Services/ Administrative Computers

575 Additional Support Services/ Administrative Computers

576 Replacement Support Services/ Administrative Computers

NOTE: Computer equipment and software for strictly classroom purposes such as business office labs and Computer Assisted Drawing (CAD) programs for shop would use 428 and 571-3. Library Media Center computer equipment and software would use 458 and 574-6. Labs operated for general student use, especially in conjunction with the library media center may be assigned differently in different districts.